

Document: AROC Notice

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TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #00-188

March 29, 2001

Senator Luke Kenley, Chair
Administrative Rules Oversight Committee
Hand Delivered

Re: Notice of Delay in Adoption of Rule Amending Procedures Governing Property Tax Assessment Appeal Hearings/LSA Document #00-188

Dear Chairman Kenley:

Notice of Delay

This is to notify you pursuant to IC 4-22-2-25, that the State Board of Tax Commissioners has determined that it may not be able to adopt, and obtain the Governor's approval of, the proposed rule amending the rules governing property tax assessment appeal hearings (LSA Document #00-188) within one (1) year of the date the notice of intent to adopt the rule was published, under IC 4-22-2-23.

Reason for Delay

The State Board received comments in opposition to certain provisions of the proposed rule amendments. It is the Board's desire to work with the opponents to ascertain the potential for reasonable compromises to be reached. The Board would prefer to work out as many issues as possible prior to adoption. The Board expects the process of working with the opponents of the certain provisions to require approximately ninety (90) days.

Expected Adoption Date

Consequently, the State Board anticipates that the proposed amendments to the rules governing property tax assessment appeal hearings (LSA Document #00-188) will not be fully promulgated, and the Governor's approval obtained, within the required one (1) year period required by IC 4-22-2-23. It is expected that these proposed amendments to the rules will be approved by approximately September 1, 2001, but the State Board cannot be certain. Therefore, since the stated "expected date" will control the validity of the rule, we, as an administrative precaution, present this notice and state that we now expect to adopt, and obtain the Governor's approval of, the proposed amendments to the rules governing property tax assessment appeal hearings (LSA Document #00-188), before December 1, 2001.

Your understanding of these circumstances is appreciated. If additional information is desired please do not hesitate to contact me, at 233-4361. Thank you.

Sincerely,

William M. Waltz
General Counsel

Copy to: Representative Jerry Denbo
George Angelone, LSA, Attorney for AROC
Gordon White, Office of the Attorney General

Timothy A. Brooks, Chairman, SBTC